

COMBINED DECLARATION AND POWER OF ATTORNEY

As the below named inventor, I/We hereby declare that:

My/Our residence, post office address and citizenship are as stated below next to my name.

I/We believe I/We am/are an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled: "**Nicotine Salts Having Improved Taste, Process for Their Preparation and their Use**", the specification of which is attached hereto.

I/We hereby state that I/We have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I/We hereby claim foreign priority benefits under Title 35, United States Code, § 119(a)-(d) or § 365(b) of any foreign application(s) for patent or inventor's certificate, or § 365 (a) of any PCT International Application which designated at least one country other than the United States of America, listed below and have also identified below, by checking the box, any foreign application for patent or inventor's certificate, or any PCT International application having a filing date before that of the application on which priority is claimed.

Prior Foreign Application No.	Country	Foreign Filing Date	Priority Claimed	Certified Copy Attached	
				Yes	No
100 13 712.1	Federal Republic of Germany	March 20, 2000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

I/We acknowledge the duty to disclose information which is material to patentability as defined in 37, Code of Federal Regulations, § 1.56.

As a named inventor, I/We hereby appoint the following attorney, Gregory N. Clements, registration no. 30,713, as well as Klaus Schweitzer with Limited Recognition under 37 C.F.R. § 10.9(b), to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

Correspondence should be sent to:

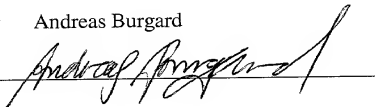
ProPat, L.L.C.
6230 Fairview Road, Suite 400
Charlotte, NC 28210

Attention: Klaus Schweitzer

I/We hereby declare that all statements made herein of my/our own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of first inventor: Andreas Burgard

Inventor's signature



Date: March 6, 2001

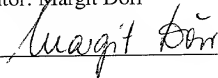
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Full name of second inventor: Margit Dörr

Inventor's signature



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